

Please note: You must Complete the Following

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COMBINED DECLARATION AND POWER OF ATTORNEY FOR PATENT AND DESIGN APPLICATIONS

As a below named inventor, I hereby declare that my residence, post office address and citizenship are as stated next to my name; that I verily believe that I am the original, first and sole inventor (if only one inventor is named below) or an original, first and joint inventor (if purel inventors are named below) of the subject matter which is claimed and for which a patent is sought on the invention entitled:

Insert Title:	METHOD AND APPARATUS FOR TRANSCODING DIGITAL AUDIO/MOFO STREAMS									
Fill in Appropriate	the specification of which is attached hereto. If not attached hereto, the application is identified by the attorney docket number as act forth above and/or the following:									
Information - For Use Without Specification Attached:	The specification was filed on United States Application Number							as		
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	International Appl		. क्यांचे अनु							
	aniended on	(if applicable) and/or as PCT : and was (if applicable)								
insert Priority Information (if appropriate)	amended by any amendment subtreed to above. I acknowledge the duty to disclose information which Regulations, §1.56. I do not know and do not believe the same was ever knowness, or patented or described in any printed publication year prior to this application, that the same was not in publication to this application, that the invention has not been publicate of this application in any country forcign to the Unrepresentative or assigns more than twelve mentils (six more stant twention has been fill application by the or my legal representatives or assigns, exe I hereby claim foreign priority benefits under Title 35, or inventor's certificate listed below and have also identified a filing date before that of the application on which priority is Prior Foreign Application(s) 10-2003-0086252 Karea (Country)			a contents of the above-identified specification, in this material to patentability as defined in Title town or used in the United States of America before in any country before my or our invention that bills use or on sale in the United States of Americalented or made the subject of an inventor's certification of the Entitle States of America on an application filed in any country foreign to the United States of cept as follows. United States Code, \$119(a)-(d) of any foreign apit below any foreign application for patent or invents claimed: December 1, 2003 (Month/Day/Year Filed)			man and a service of			
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Insert Frovisional Application(s): (if any)	I hereby claim the benefit under Title 35, United States Code, \$119(e) of any United States provisional applications(s) (Application Number) (Filing Date)							***************************************		
	(Amelication Dissolver)	ate)			Particular Section 1995					
	(Application Number) (Filing Date) All Foreign Applications, if any, for any Patcht or Inventor's Certificate Filed More than 12 Months (6 Months for Designs) Prior to the Filing Date of This Applications									
	Country		Application Number		Date of Filing (Month/Day/Year)					
invert Requested informations (if appropriate)				***************************************						
	I hereby claim the benefit under Tide 35. United States Code, \$120 of any United States and/or PCT application(s), including for continuation-in-part application(s) listed below and, insufac as the subject matter of each of the claims of this application is not disclosed in the prior United States and/or PCT application in the insurer provided by the first paragraph of Title 35, United States Code, \$112, I acknowledge the duty to disclose information which is material to the patentability as defined in Tide 37, Code of Indexal Regulations, \$1.56 which became available between the filing date of the prior application and the national or PCT international filing date of this application.									
insert Prior U.S. Application(s): (Uany)	(Application Number)		(Filing Date)		(Status - patented, pending, aband		sbandon	ed)		
7467 % of 1 (Key. (35/2004)	(Application Number) (Filing Date) (Status - patented, pending :				abandon	ect)				
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I hereby appoint the practitioners at CUSTOMER NO. 02292 as my attorneys or agents to prosecute this application and/or an international application based on this application and to transact all business in the United States Patent and Trademark Office connected therewith and in connection with the resulting patent based on instructions received from the entity who first sent the application papers to the practitioners, unless the inventor(s) or assignee provides said practitioners with a written house to the contrary:

Send Correspondence to:

CUSTOMER NO. 02292 (BIRCH, STEWART, KOLASCH & BIRCH, LLP) Telephone: (703) 205-8000 • Facsimile: (703) 205-8050

PLEASE NOTE: YOU MUST COMPLETE THE FOLLOWING:

I hersby distace that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are purishable by fine or imprisonment, or both, under Section 1001 of Title 18 of the United States Code and that such willful false statements may jeopardize the validity of the application or any patent issued therein.

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